

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

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No. 23-766 T

(Judge Matthew H. Solomson)

PAUL BRUYEA,

Plaintiff,

v.

UNITED STATES,

Defendant.

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**UNOPPOSED MOTION FOR EXTENSION OF TIME TO RESPOND TO COMPLAINT**

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Pursuant to RCFC 6(b), defendant, the United States, moves this Court for an enlargement of fourteen days, from September 22, 2023, to and including October 6, 2023, of the deadline for defendant to answer or otherwise respond to the Complaint in the above-captioned case. One prior enlargement of this deadline has been granted, for a total of fifty-nine days. Defendant's counsel has contacted counsel for plaintiff who stated that the plaintiff has no objection to the enlargement sought by this motion. As good cause therefor, defendant states:

Upon receipt of the Complaint, defendant's counsel forwarded a copy to the Office of Chief Counsel of the Internal Revenue Service, and requested that it assemble the administrative files and prepare a formal recommendation regarding the defense of the case. *See* 28 U.S.C. § 520. The IRS attorney assigned the responsibility of preparing and transmitting those materials has provided a formal defense recommendation and an IRS transcript of the tax period at issue. However, as of the date of this motion, defendant's counsel has not received any other administrative materials. Defendant's counsel expects that he will receive certain administrative

materials within the next fourteen days and anticipates that the United States will be in a position to respond to the Complaint then.

Defendant's counsel respectfully requests an additional fourteen-day extension of time, so that defendant's counsel can review the administrative materials when preparing an answer or other response to the Complaint. Plaintiff's counsel has advised defendant's counsel that plaintiff is unopposed to the relief sought.

WHEREFORE, defendant requests that the deadline for it to answer or otherwise respond to the complaint be enlarged to October 6, 2023.

Respectfully submitted,

September 21, 2023

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